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**EXHIBIT 4**  
Initial and Ongoing SOX Implementation Costs

	Agree	Disagree
The <i>initial</i> costs to a public company of implementation of section 404 have been less than the benefits provided to investors and creditors.	41%	46%
The <i>ongoing</i> yearly costs (subsequent to implementation) to a public company of section 404 have been less than the benefits provided to investors and creditors.	47%	35%